

EXHIBIT 31

Dorey, Marie

From: Dorey, Marie
Sent: Tuesday, January 06, 2009 4:31 PM
To: 'Dana_Griffin@circuitcity.com'; 'Susan_Wilburn@circuitcity.com'
Subject: POST VB#97013

Hi

after review of Post claim VB#97013, \$105,527.70, this claim is not valid.

Our records are not showing any purchases on post acct for these models at the time of this price drop; herefore, we have been advised this claim is not valid.

Pls cancel on your side.

Thanks,

Marie J. Dorey

Senior Customer Support Specialist
Customer Support Svcs.
Sony Electronics, Inc.
Telephone#: 201-930-6098
Fax#: 201-930-6643
Email: Marie.dorey@am.sony.com

HDNA

High Definition. It's in our DNA.

4/27/2009

CONFIDENTIAL

SEL00010600